

EXHIBIT C

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONALS BY
DORSEY & WHITNEY LLP ON BEHALF OF THE DEBTORS FOR THE FIFTH
INTERIM FEE PERIOD AND THE RETENTION PERIOD**

Name of Professional Individual	Department and Licensure	Hourly Billing Rate¹²	Total Hours Billed During Fifth Interim Fee Period	Total Compensation During Fifth Interim Fee Period	Total Hours Billed During Retention Period	Total Compensation Billed During Retention Period¹³
Partners						
P. Carter	Trial MN License No. 0227985	\$562.50	0	0	45.30	\$25,481.25 ¹⁴
J. Langdon	Trial MN License No. 0171931	\$549.00	37.90	\$20,807.10	507.90	\$278,837.10
J. Jackson	Trial MN License No. 0049219	\$616.50	11.00	\$6,781.50	36.90	\$22,748.85
K. Constantine	Finance and Restructuring MN License No. 0123341	\$526.50	0	0	0.60	\$315.90
G. Wirth	Advocacy CA License No. 106492	\$522.00	1.00	\$522.00	1.00	\$522.00
B. MacKenzie	Corporate MN License No. 0301802	\$517.50	0	0	7.40	\$3,829.50
C. Sawyer	Corporate MN License No. 0140351	\$517.50	0	0	3.80	\$1,966.50
E. Schnabel	Finance and Restructuring NY License No. 4709432	\$508.50	1.10	\$559.35	5.40	\$2,745.90

¹² All fees listed are after application of a 10 percent discount.

¹³ Amounts listed here reflect previous amounts set forth in the Fee Applications and do not reflect reductions in fees as a result of settlement of U.S. Trustee objections or reductions of fees made by the Court.

¹⁴ In the First Interim Application, a 10% discount was taken from compensation total but full compensation amount was listed on Schedule C; also a flat fee adjustment was made (see FN. 12). In this Final Application, the compensation set forth reflects the 10% discount.

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T. Kelly	Finance and Restructuring MN License No. 0189960	\$490.50	1.30	\$637.65	36.20	\$17,756.10
K. Schmidt	Trial CA License No. 195969	\$454.50	0	0	7.70	\$3,499.65
K. Jorgensen	Trial MN License No. 0159463	\$445.50	0	0	2.50	\$1,113.75
M. Voves	Transactions MN License No. 0280069	\$418.50	3.30	\$1,381.05	3.30	\$1,381.05
S. Marsden	Trial Utah License No. 4879	\$405.00	0.20	\$81.00	17.50	\$7,087.50
S. Heim	Finance and Restructuring MN License No. 0316994	\$405.00	0.10	\$40.50	1.00	\$405.00
M. Grant	Trial MN License No. 0311170	\$360.00	0	0	0.20	\$72.00
Associates and Of Counsel						
S. McIvor	Advocacy MN License No. 0181742	\$418.50	0	0	0.60	\$251.10
M. Clark	Finance and Restructuring MN License No. 028211X	\$396.00	0	0	12.60	\$4,989.60
M. Collins Zhao	Corporate MN License No. 0391305	\$382.50	0	0	23.00	\$5,071.50
L. McGlinn	Trial CA License No. 161756	\$355.50	0.20	\$71.10	115.60	\$41,095.80
R. Mallard	Finance and Restructuring DE License No. 4279	\$346.50	0.50	\$173.25	10.80	\$3,742.20
B. Vander Pol	Trial MN License No. 0386389	\$328.50	0	0	16.20	\$5,321.70

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H. McCann	Trial MN License No. 0386881	\$328.50	0	0	4.90	\$1,609.65
G. Salvo	Trial MN License No. 0349008	\$328.50	0	0	0	\$229.95
J. Mikhailevich	Finance and Restructuring NY License No. 4841557	\$306.00	1.90	\$581.40	21.40	\$6,548.40
M. Buckley	Trial IL License No. 6285830	\$297.00	13.80	\$4,098.60	87.10	\$25,868.70
B. Smith	Trial MN License No. 0387223	\$292.50	0	0	665.00	\$135,129.03 ¹⁵
J. Stilson	Trial MN License No. 0392913	\$283.50	0	0	71.70	\$20,326.95
B. McGarry	Trial CA License No. 258156	\$265.50	0	0	5.90	\$1,566.45
K. Schubert	Trial MN License No. 0388396	\$265.50	0	0	159.90	\$42,453.45
B. Loftus	Trial MN License No. 0388020	\$261.00	0	0	11.70	\$3,053.70
C. Latortue	Advocacy CA License No. 284041	\$247.50	1.40	\$346.50	1.40	\$346.50
S. Iannacone	Corporate MN License No. 0387820	\$252.00	0	0	17.30	\$4,359.60
E. Hulsebos	Finance and Restructuring MN License No. 0390389	\$238.50	0	0	92.10	\$21,965.85
D. Faith	Trial MN License No. 0389687	\$229.50	0	0	18.50	\$4,245.75

¹⁵ Total compensation listed for B. Smith is after application of write-off for fixed fee arrangement.

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E. Detlefsen	Finance and Restructuring MN License No. 0391086	\$220.50	0	0	1.70	\$374.85
M. Weinbeck	Trial MN License No. 0392531	\$211.50	0	0	20.60	\$4,356.90
A. Brantingham	Trial MN License No. 0389952	\$211.50	2.40	\$572.40	201.60	\$44,231.40
M. Stinson	Trial MN License No. 0392482	\$211.50	9.30	\$1,966.95	40.70	\$8,608.05
P. Volpe	Corporate MN License No. 0392872	\$211.50	0	0	58.10	\$12,288.15
E. Ruda	Trial MN License No. 0393370	\$211.50	0	0	0.20	\$42.30
K. Zinsmaster	Trial MN License No. 0391299	\$211.50	0	0	8.30	\$1,755.45
Paraprofessionals						
J. Lanz	N/A	\$247.50	0	0	2.10	\$519.75
V. Perisho	Trial	\$216.00	0	0	2.50	\$540.00
C. Miller	Trial	\$202.50	0.80	\$162.00	6.70	\$1,356.75
M. Stark	Trial	\$202.50	0	0	2.80	\$567.00
S. Jarzyna Zhao	IR Reference	\$202.50	0	0	3.10	\$627.75
N. Bussiere	Trial	\$198.00	0	0	100.80	\$19,962.45
R. Knudson	Trial	\$198.00	0	0	122.60	\$24,274.80
K. Rushing	Trial	\$193.50	0	0	2.40	\$464.40
N. Hine	Trial	\$189.00	0	0	1.20	\$226.80
R. Russell	Trial	\$157.50	0	0	3.40	\$535.50
C. Sexton	IR Reference	\$112.50	0	0	0.70	\$78.75
A. Jarboe	Trial	\$90.00	0	0	1.40	\$126.00
J. Kragness	Trial	\$90.00	0	0	15.20	\$1,368.00
J. Dahl	Trial	\$90.00	0	0	1.20	\$108.00
K. Langlias	Trial	\$90.00	0	0	2.50	\$225.00
M. Edwards	Trial	\$90.00	0	0	11.00	\$990.00
P. Jennings	Trial	\$90.00	0	0	0.80	\$72.00
A. Ballentine	Trial	\$90.00	0	0	0.80	\$72.00

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Professionals Totals		Blended Rate				
Total Fees Incurred (After 10% discount)		\$294.25	86.20	\$38,782.35	2,625.50	\$819,709.98